IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

CIVIL REVISION No. 212 of 2005

C.T.O.,A/E., PALI
V/S
M/S RAMDEV OIL MILLS

Mr. AMIT BHANSALI, for the appellant / petitioner

Mr. SANDEEP SHAH for Mr. PRADEEP SHAH, for the respondent

Date of Order : 22.8.2007

HON'BLE SHRI N P GUPTA,J.

ORDER

Heard learned counsel for the petitioner.

Perused the impugned orders of the learned Tax Board, and the learned Dy. Commissioner (Appeals). It has been found by the two learned authorities below that at the time of physical checking the bags were not actually got weighed, and therefore, it cannot be said that the stock was in excess.

It was argued that in the stock register number of bags were 2469, while in physical verification the number of bags were found to be 2551, and therefore, the stock was in excess, and therefore, the penalty was required to be imposed.

In my view, of course from Annexure-4 and 5 it is

shown that physical verification was done but then the learned Assessing Authority has not proceeded on that basis but has proceeded on the basis of total volume of stock, and learned Dy. Commissioner(Appeals) has set aside it on the ground that the actual weight of bags was not taken, and even before the learned Tax Board it was not the ground that the penalty was required to be imposed in view of the discrepancies in the total number of bags.

In my view, in these circumstances, I do not find any ground to interfere with the impugned order. The revision petition is, therefore, dismissed summarily.

(N P GUPTA),J.

/sushil/